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ORIGINAL

07 CV 3549

JUDGE ROBINSON

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
UNITED STATES OF AMERICA, :

Plaintiff, :

-v.- :

LEONARD T. KEFF, :

Defendant. :
-----X

ECF Case

COMPLAINT

07 Civ. _____ ()

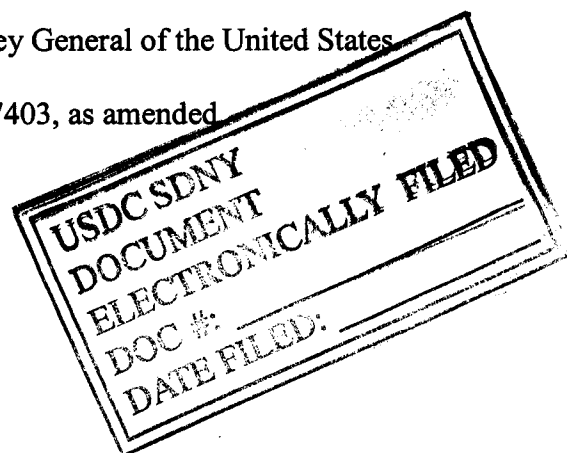
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U.S. DISTRICT COURT
2007 MAY -3 PM 3:47
S.D. OF N.Y.

The plaintiff, the United States of America, by its attorney, Michael J. Garcia, United States Attorney for the Southern District of New York, alleges upon information and belief for its complaint as follows:

INTRODUCTION

1. This is a civil action brought by the plaintiff, the United States of America (the "United States"), on behalf of its agency the Internal Revenue Service (the "IRS"), to reduce to judgment assessments of certain federal tax liabilities of the defendant Leonard T. Keff ("Keff") for unpaid taxes, penalties, and interest provided by law.

2. This action has been authorized and requested by a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. §§ 7401, 7402, and 7403, as amended



JURISDICTION AND VENUE

3. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7403(a).

4. Venue is proper in the Southern District of New York, pursuant to 28 U.S.C. §§ 1391 (b) and 1396, because Keff resides within the Southern District of New York and the tax liabilities giving rise to this action accrued while Keff resided within the Southern District of New York.

5. Defendant Leonard T. Keff is a natural person whose last known address is 20 Kings Point Lane, Washingtonville, New York 10992. According to the Chapter 13 bankruptcy petition that Keff filed in the United States Bankruptcy Court for the Southern District of New York on or about December 13, 2006, which was dismissed on March 8, 2007, Keff has been employed since 2003 by Maxlinda, Inc. performing maintenance work and earning \$2,700 per month.

CLAIM TO RELIEF -- REDUCING ASSESSMENTS TO JUDGMENT

6. The allegations in paragraphs 1 through 5 above are repeated and realleged as though set forth fully herein.

7. On the dates indicated below, a duly authorized delegate of the Secretary of the Treasury made the following assessments against Keff for deficiencies in the payment of trust fund recovery penalties and federal income taxes, respectively:

<u>Tax Period</u>	<u>Type of Assessment</u>	<u>Date of Assessment</u>	<u>Amount of Assessment</u>
1993	trust fund recovery penalty	January 31, 1996	\$73,348.32
1995	income taxes	September 16, 1996	\$18,756.00

8. On March 4, 1996, interest in the amount of \$597.55 was assessed against Keff with respect to the trust fund recovery penalty for the 1993 tax period. On September 16, 1996, in addition to the assessment of the foregoing amount with respect to federal income taxes for the 1995 tax period, interest was assessed against Keff in the amount of \$806.41 and penalties (and estimated penalties) were assessed in the aggregate amount of \$4,750.76. Subsequently, on October 3, 2005, an additional penalty was assessed against Keff in the amount of \$4,126.32 with respect to the failure to pay such federal income taxes.

9. On or about the dates of assessment set forth in the table in paragraph 7 above, the IRS issued notices of assessment and demands for payment to Keff. The IRS has made numerous other attempts to collect the foregoing tax liabilities through correspondence and direct contact with Keff, all of which have been unsuccessful. Keff has refused to cooperate in the final settlement of his account. The IRS has exhausted all administrative remedies in attempting to collect the amounts due.

10. By reason of the foregoing, and pursuant to 26 U.S.C. § 6321 and 6322, federal tax liens arose, as of the dates of the assessments, in favor of the United States upon all property and rights to property of Keff.

11. On March 28, 1996, the IRS filed a Notice of Federal Tax Lien (the "1993 Lien") against Keff in Orange County, New York, for the 1993 deficiency listed in paragraph 7 above. At the time, the unpaid balance subject to this lien was \$73,945.87. The IRS re-filed this Notice of Federal Tax Lien on April 28, 2005.

12. On April 7, 1997, the IRS filed a Notice of Federal Tax Lien (the "1995 Lien") against Keff in Orange County, New York, for, inter alia, the 1995 deficiency listed in paragraph 7 above. At the time, the unpaid balance subject to this lien was \$ [_____]. The IRS re-filed this Notice of Federal Tax Lien on December 20, 2005.

13. Despite the notices of assessments and demands for payment described above, Keff failed to pay the assessed amounts, and remains liable to the United States for unpaid trust fund recovery penalties and federal income taxes for the 1993 and 1995 tax periods, respectively, and for related interest, additions, and penalties, in the total amount of \$174,206.86 as of May 3, 2007, plus statutory interest and additions accruing after that date according to law.

14. By this action, the United States seeks to reduce the aforementioned tax assessments to judgment.

WHEREFORE, the plaintiff, the United States of America, demands judgment:


(a) reducing to judgment defendant Leonard T. Keff's assessed tax liabilities as described in paragraph 7 above, which, as of May 3, 2007, totaled \$174,206.86 including taxes, penalties, interest, fees, and statutory additions, plus interest and statutory additions accruing thereon from May 3, 2007, according to law (less any payment made and credited against the forgoing);

(b) granting the United States its costs and disbursement, and such further relief as the Court may deem just and proper.

Dated: New York, New York
May 3, 2007

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